

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0519 Troy Elem 27 Lincoln

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2007 by this amount: **\$0**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

| <i>Fiscal Years</i> | <i>Child Count</i> | <i>Expenditures - State and Local Funds</i> | <i>Total IDEA Part B Allocations</i> | <i>Total Allocations Excluding Supplemental Flow-Through</i> | <i>Allowable Reduction*</i> |
|---------------------|--------------------|---|--------------------------------------|--|-----------------------------|
| 2005 | 61 | 233,979 | 119,643 | 117,166 | |
| 2006 | 45 | 229,980 | 124,045 | 119,187 | 1,010 |
| 2007 | | | 119,214 | 114,340 | 0 |

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

| | |
|---|--------|
| Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 | -3,999 |
|---|--------|

Is the Expenditure Difference greater than or equal to zero?
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? **NO**
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

| | |
|-------------------------------------|-------|
| Per-student amount for FY 2005----- | 3,836 |
|-------------------------------------|-------|

| | |
|-------------------------------------|-------|
| Per-student amount for FY 2006----- | 5,111 |
|-------------------------------------|-------|

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? **YES**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Troy Elem 0519

| PRC | Fund | Program | Function | Object | 2005 Value | 2006 Value |
|-----------------------------|--------------|-------------------------------------|-------------|---|------------|------------|
| McCormick Elem 0530 | | | | | | |
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 3XX | Purchased Professional and Technical Services | 4150.00 | 4990.00 |
| District/Coop Totals | | | | | 4,150.00 | 4,990.00 |

Sylvanite Elem 0532

| | | | | | | |
|-----------------------------|--|--|--|--|------|------|
| | | | | | .00 | .00 |
| District/Coop Totals | | | | | 0.00 | 0.00 |

Troy Elem 0519

| | | | | | | |
|-----------------------------|---------------------|-------------------------------------|---------------------------------|---|------------|------------|
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 117162.00 | 109491.64 |
| | | | 2XX | Personal Services - Employee Benefits | 14522.43 | 19842.85 |
| | | | 3XX | Purchased Professional and Technical Services | .00 | 1161.00 |
| | | | 5XX | Other Purchased Services | 2457.32 | 299.19 |
| | | | 6XX | Supplies and Materials | 2735.69 | 833.73 |
| 10 | Transportation Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX | Personal Services - Salaries | 2027.32 | 18.08 |
| 14 | Retirement Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 17494.52 | 16810.22 |
| District/Coop Totals | | | | | 156,399.28 | 148,456.71 |

Troy H S 0520

| | | | | | | |
|----|---------------------|-------------------------------------|-------------|---------------------------------------|----------|----------|
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 49035.00 | 56747.68 |
| | | | 2XX | Personal Services - Employee Benefits | 8357.64 | 9248.00 |
| | | | 5XX | Other Purchased Services | 584.49 | 423.49 |
| | | | 6XX | Supplies and Materials | 1682.52 | 1872.86 |
| 10 | Transportation Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Troy Elem 0519

| PRC | Fund | Program | Function | Object | 2005 Value | 2006 Value |
|-----------------------------|---------------------|-------------------------------------|---------------------------------|---------------------------------------|------------------|------------------|
| Troy H S 0520 | | | | | | |
| 10 | Transportation Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX | Personal Services - Salaries | 4235.31 | 200.86 |
| 14 | Retirement Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 6130.35 | 8040.63 |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 640.37 | .00 |
| District/Coop Totals | | | | | 70,665.68 | 76,533.52 |

Yaak Elem 0533

| | | | | | | |
|-----------------------------|-----------------|-------------------------------------|-----------------------------|---|-----------------|-------------|
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 1213.71 | .00 |
| | | | 3XX | Purchased Professional and Technical Services | 209.95 | .00 |
| | | | 5XX | Other Purchased Services | 55.20 | .00 |
| | | | 6XX | Supplies and Materials | 518.87 | .00 |
| | | 21XX | Support Services - Students | | | |
| | | | 1XX | Personal Services - Salaries | 531.21 | .00 |
| 14 | Retirement Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 191.40 | .00 |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX | Personal Services - Employee Benefits | 44.08 | .00 |
| District/Coop Totals | | | | | 2,764.42 | 0.00 |

| | | |
|-------------------------------|-------------------|-------------------|
| Prime Applicant Totals | 233,979.38 | 229,980.23 |
|-------------------------------|-------------------|-------------------|